**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT :**

**THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR**
**&**
**THE HONOURABLE MR. JUSTICE K.M.JOSEPH**

**TUESDAY, THE 19TH SEPTEMBER 2006 / 28TH BHADRA 1928**

**ST.Rev..No. 570 of 2004()**
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**TA.119/2000 of S.T.A.TRIBUNAL,ADDL.BENCH,PALAKKAD DT.19.10.2001**
**.....**

**REVISION PETITIONER/APPELLANT /REVENUE**
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**STATE OF KERALA, REP. BY**
**DEPUTY COMMISSIONER (LAW),**
**COMMERCIAL TAXES,ERNAKULAM.**

**BY GOVERNMENT PLEADER SRI.V.V.ASOKAN**

**RESPONDENTS: APPELLANT/ASSESSEE**
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**POLAKULATH TOURIST HOME,**
**KODUNGALLUR.**

**BY ADV. SMT.S.K.DEVI**
**SRI.M.RAJ MOHAN**
**SRI.SANTHOSH P.ABRAHAM**
**SRI.FRANKUR D.JAYAN**
**SMT.DEEPSUR D.JAYAN**
**SRI.K.P.PRADEEP (PAYYANNUR)**
**SRI.SHANMUGHAM D. JAYAN**
**SMT.P.K.MAYA DEVI**
**SRI.SAJU SADANANDAN**

**THIS SALES TAX REVISION HAVING BEEN FINALLY HEARD ON 19/09/2006, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:**

C.N.RAMACHANDRAN NAIR &
K.M.JOSEPH, JJ.

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S.T.Rev. NO. 570 OF 2004

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Dated this the 19th day of September, 2006

JUDGMENT

**Ramachandran Nair,J.**

Following the judgment in TRC 403 of 2004 and since there is no evidence to show that the item purchased by the respondent-assessee is live chicken and not dressed meat, the order of the Tribunal is upheld and consequently Tax Revision is dismissed.

(C.N.RAMACHANDRAN NAIR)
Judge

(K.M.JOSEPH)
Judge